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From:

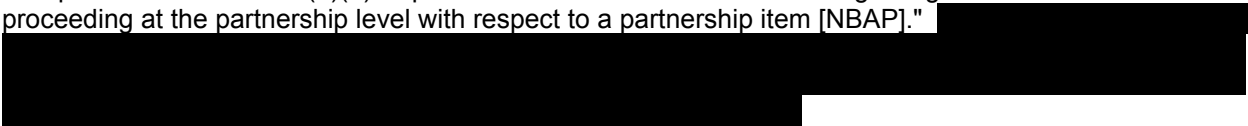
Sent: Thursday, January 20, 2011 10:40:40 AM

To:

Cc:

Subject: RE: Initiating an exam

Section 7605(b) generally requires "only one inspection of a taxpayer's books of account" subject to listed exceptions. Section 6223(a)(1) requires the issuance a notice of "the beginning of an administrative proceeding at the partnership level with respect to a partnership item [NBAP]."

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